

## ABSTRACT

A waterproof and breathable sole for shoes, having a structure including a supporting layer which, at least in a preset macroportion, is made of net, felt or other diffusely perforated material. A membrane made of a material that is impermeable to water and permeable to water vapor is associated above the supporting layer at least in the at least one preset macroportion made of net, felt or other diffusely perforated material, which it covers. A tread made of plastic material, with at least one through macroperforation at the at least one preset macroportion made of net, felt or other diffusely perforated material, is joined hermetically to the membrane and to the supporting layer at least at the perimeter of the at least one macroportion made of net, felt or other diffusely perforated material.